



Anaconda, Mont

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# MT Legislative Services: TIFID dollars should be available for reduction of property taxes

*James S. Rosien*  
Leader Reporter

Although the dispute between the Montana Department of Revenue and Anaconda Public School District 10 over the schools' handling of funds from the Mill Creek Tax Increment Finance Industrial District is no longer being fought in court, it appears the next battleground will be the Montana Legislature.

Documents recently released to The Anaconda Leader indicate that there may be interest at the next legislative session in 2015 to limit how local authorities such as school districts allocate funds remitted to them from Tax Increment Finance Districts (TIFD).

In a three-page letter dated Jan. 23, 2014 responding to questions from State Sen. Bruce Tutvedt of Kallispell regarding school district usage of TIFD monies, the Legal Services Office of the Montana Legislative

Services Division stated that while Montana law doesn't require a school to allocate TIFD disbursements to its general fund – or authorize or prohibit those monies to go into its flexibility fund – the law “does require a county superintendent to consider these funds as ‘available for the reduction of property tax’ when computing the levy requirement of a district’s general fund.”

The Legal Services Office letter cited Montana Code Annotated 20-9-141, a school finance law that, according to their legal opinion, states that regardless of where any other revenue is allocated that revenue must be considered when determining the number of mills to be levied to finance the schools' general fund levy requirements.

The letter also cited another

school finance statute, Montana Code Annotated 20-9-543, stating that the funding sources that are allowed to go into flexibility funds do not include “excess Tax Increment Finance District (TIFD) funds received by a school district.”

In a recent interview Alan Peura, Montana Department of Revenue (DOR) deputy director,

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## Head Start levy will go to voters

*James S. Rosien*  
Leader Reporter

A question of whether to support the local Head Start program with a four-mill levy will go before voters this upcoming primary election, as county commissioners unanimously agreed Tuesday night to place the matter on the

ballot.

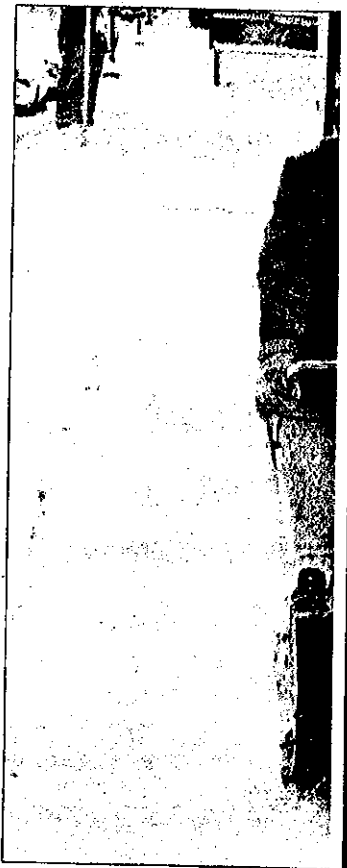
The Friends of Head Start, a non-profit grassroots organization that formed three years ago to help Anaconda-Deer Lodge County Head Start seek financial assistance, is asking voters to approve a two-year, four-mill levy – the second such levy for the federally funded program in ADLC. In 2012, voters approved the same

measure by a 58-42 percent margin.

If approved, the levy would raise about \$51,596 annually for the purpose of maintaining and improving services provided to children and families by ADLC Head Start, according to the written language of the resolution.

See LEVY on page 3

### DEEP FREEZE



Snowblowers have been Anaconda lately, as a wint of snow on Southwest Mo temperatures plunged bel

## TIFID from Page 1

indicated that SDIO's treatment of remittances from the Mill Creek Tax Increment Finance Industrial District as non-

levied funds, and not offsetting property taxes, goes to the heart of the department's dispute with the school district over what he

and other DOR officials have called "double taxation."

Since the dispute began in the summer of 2012, SDIO officials have repeatedly denied the DOR's claims of overtaxing residents and businesses in the school district, stating that the Office of Public Instruction, the department of state government that oversees school finance, had agreed that TIFD funds could be allocated into the district's flexibility account, a non-levied fund, and argued that property taxes have gone down as a result of the TIFD.

Before dismissing the case last month Judge Ed McLean, the presiding judge in the case,

ruled last October that the DOR lacked legal standing to bring the case forward as it had not been harmed by SDIO's alleged usage of TIFD funds. However, he did not rule on the merits of the DOR's double taxation claim, stating that an Anaconda-Deer Lodge County taxpayer or taxpayers would be the only ones who had standing to bring the case forward.

Regardless of whether or not that happens, Peura stated that legislators who were concerned about TIFDs had approached the DOR during the 2013 legislative session, and he indicated that it is likely to be discussed again in 2015.

## LEVY from Page 1

The levy's annual impact on property taxpayers would be approximately \$5.24 per year on a home valued at \$100,000 or \$10.48 for a home valued at \$200,000, with the value of a mill being approximately \$12,899.

Those funds would not go toward Head Start employees' salaries, only for maintenance and upkeep of the building, stated Kitty Basirico at a previous meeting, who drafted the resolution for the Friends of

*Birth announcements are published  
information to leaders  
Please include a contact name and  
questions, call The Ana*

## CONTRACTS from Page 1

\$576, in line with other county contracts.

Also in line with other contracts, the firefighters' contract calls for a 2.2 percent increase in base pay for firefighter first class, with that same amount spread out across the other firefighter classifications.

Firefighters first class earn a base annual wage of \$42,211.36, while firefighters earn

\$40,609.92 and probationary firefighters earn \$37,404.24 under the new contract, and fire captains earn a base annual wage of \$42,074.540.

The contract also increases the probationary period for new hires to one year, up from six months, and calls for the creation of a floater position to cover vacancies created by vacation, sickness, holidays or other unforeseen circumstances.

# ADLC awarded emergency food, shelter funds

Anaconda-Deer Lodge County has been chosen to receive \$4,222 to supplement emergency food and shelter programs in the county.

The selection was made by a National Board that is chaired by the U.S. Homeland Security's Federal Emergency Management Agency (FEMA) and consists of representatives from the Salvation Army, American Red Cross, United Jewish Communities, Catholic Charities, National Council of the Churches of Christ and United Way of America.

The local board is charged to distribute funds appropriated by Congress to help expand the capacity of food and shelter programs in high-need areas around the country.

A local board made up of the Chief Executive, United Way, Ministerial Association, Catholic Community, Red Cross, Thrift Center, Prevention of Child Abuse, Human Services, Anaconda Community Intervention and others will determine how the funds awarded to Anaconda-Deer Lodge County are to be

food and shelter programs run by local service organization in the area.

The local board is responsible for recommending agencies to receive these funds and any additional funds available under this phase of the program.

Under the terms of the grant from the National Board, local agencies chosen to receive funds must: 1) be private voluntary nonprofits or unit of the government, 2) be eligible to receive federal funds, 3) have an accounting system, 4) practice nondiscrimination 5)

to deliver emergency food and shelter programs, and 6) if they are a private voluntary organization, they must have a voluntary board. Qualifying organizations are urged to apply.

Anaconda-Deer Lodge County has distributed Emergency Food and Shelter funds previously with Project Care participating. This agency is responsible for providing food for needy individuals in the community.

Public or private voluntary agencies interested in applying for Emergency Food and Shelter Programs must contact Stan Blaz

AIM STRAIGHT



HOVA

*Snowing,  
Blowing,*